



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 11, 2011

Thomas C. McGraw  
Chief Executive Officer  
FNB Bancorp  
975 El Camino Real  
South San Francisco, CA 94080

**Re: FNB Bancorp**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Form 10-Q for the quarterly period ended March 31, 2010**  
**Form 10-Q for the quarterly period ended June 30, 2010**  
**Form 10-Q for the quarterly period ended September 30, 2010**  
**File No. 000-49693**

Dear Mr. McGraw:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Please contact Jessica Livingston at 202-551-3448 or me at 202-551-3698 with any other questions.

Sincerely,

Mark Webb  
Legal Branch Chief